Report No. 4b-2.

ALL Reciprocal Category
Differences Included

"Intragovernmental Reciprocal Category Summary Report for 2nd Quarter FY 2006"

for Agency 78R

Farm Credit System Insurance Corp

Summary Report

Reciprocal Category

01   **- Securities Issued by Federal Agencies Under General & Special Authority**

	Agency	Partner	Difference	
Totals:	$2,061,244,887	$2,163,660,233	($102,415,346)	4.7%

02   **- Federal Interest Receivable/Federal Interest Payable**

	Agency	Partner	Difference	
Totals:	$20,344,136	$20,344,136	$0	0.0%

03   **- Interest Revenue & Expense, Gains & Losses on Federal Investments**

	Agency	Partner	Difference	
Totals:	$40,274,686	$40,271,796	$2,890	0.0%

21   **- Employee Benefit Contributions Receivables and Payables**

	Agency	Partner	Difference	
Totals:	$8,271	$5,531	$2,740	33.1%

22   **- Accounts Receivable, Accounts Payable, and Other Liabilities**

	Agency	Partner	Difference	
Totals:	$0	($27,664)	$27,664	-100.0%

24   **- Intra-governmental buy/sell costs/revenues**

	Agency	Partner	Difference	
Totals:	$216,122	($19,422)	$235,544	91.0%

26   **- Benefit program Costs/Revenues**

	Agency	Partner	Difference	
Totals:	$97,869	$69,903	$27,966	28.6%

Grand Totals	**$2,122,185,971**	**$2,224,304,513**	**($102,118,542)** **4.6%**

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included.Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded